

(iii) [the personal representative of an estate that is subject to the inheritance tax; or

(iv)] a receiver or trustee liquidating a business.

(e) "Individual" means, unless expressly provided otherwise, a natural person or a fiduciary.

(h) (1) "Resident" means:

(i) an individual, OTHER THAN A FIDUCIARY, WHO:

1. IS domiciled in this State on the last day of the taxable year;

or

[(ii)]2. [an individual who,] for more than 6 months of the taxable year, maintained a place of abode in this State, whether domiciled in this State or not;

(II) A PERSONAL REPRESENTATIVE OF AN ESTATE IF THE DECEDENT WAS DOMICILED IN THIS STATE ON THE DATE OF THE DECEDENT'S DEATH; OR

(III) A FIDUCIARY, OTHER THAN A PERSONAL REPRESENTATIVE, OF A TRUST IF:

1. THE TRUST WAS CREATED, OR CONSISTS OF PROPERTY TRANSFERRED, BY THE WILL OF A DECEDENT WHO WAS DOMICILED IN THE STATE ON THE DATE OF THE DECEDENT'S DEATH;

2. THE CREATOR OR GRANTOR OF THE TRUST WAS A RESIDENT OF THE STATE ON THE DATE THE TRUST WAS CREATED;

3. THE CREATOR OR GRANTOR OF THE TRUST IS A CURRENT RESIDENT OF THE STATE; OR

4. THE TRUST IS PRINCIPALLY ADMINISTERED IN THE STATE.

10-102.

Except as provided in § 10-104 of this subtitle, a tax is imposed on the Maryland taxable income of each individual and of each corporation.

10-103.

(a) Each county shall have a county income tax measured by the State income tax of:

(1) each resident, OTHER THAN A FIDUCIARY, who on the last day of the taxable year:

(i) is domiciled in the county; or

(ii) maintains a principal residence or a place of abode in the county;